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ELECTRONIC THESIS AND DISSERTATION UNSYIAH

TITLE

THE INFLUENCE OF SEGMENT DISCLOSURE AND CAPITAL STRUCTURE ON COST OF CAPITAL

ABSTRACT

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This study is conducted to address the predominant issues regarding the influence of segment disclosure and capital structure on cost of capital. By utilizing purposive sampling techniques on the secondary data, the total of 84 sample studies are drawn from companies listed on LQ45 of the Indonesia Stock Exchange (IDX) for the year 2014-2016. The cost of capital is measured by Price Earning Growth (PEG) ratio. Segment Disclosure Index developed from OSDI Guidelines from previous researches that disclosed in the segment reports published by companies and capital structure is measured by leverage. The data analysis technique using classical assumption test. Hypothesis testing, therefore, using multiple linear regression analysis with SPSS 23.0. The results of this study indicated that segment disclosure and capital structure simultaneously affect the cost of capital. Partially, the result shows that segment disclosure has a negative and significant effect on cost of capital. Meanwhile, capital structure has positive and not significant effect on cost of capital.

Keywords: Cost of Capital, Segment Disclosure, Capital Structure.